Chapter 10.—Bills and Remittances.

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General Explanations.

***164.** Orders from one treasury upon another can be obtained in two forms—(1) Supply Bills, (2) Remittance Transfer Receipts. The former are issued for purposes of resource, and, when they are advertised as available at any treasury, they may be obtained on application at the rates mentioned in the advertisement. The latter are issued only under special conditions as stated below—*vide* Articles 167 to 176. A list of the treasuries and sub-treasuries which issue and cash bills will be found in the separate publication "List of treasuries and sub-treasuries in India."

1. An Accountant General may issue a telegraphic order instead of a supply bill on payment by the remitter of the cost of the telegram. But the greatest care must be taken at all treasuries not to pay on a telegram to any one who is not well known and of undoubted respectability, and to refer for confirmation in any doubtful case. All remittances through the telegraph must be granted on this understanding, and the fact of payment must be reported at once by telegraph to the issuing officer. When a telegraphic order is issued on a treasury in another province, the transaction should, if its amount is R50,000 or more, be treated as a Foreign Remittance, the usual advice being sent to the Accountant General. Orders for smaller amounts should be treated as Supply Bills.

2. An Accountant General or Comptroller is authorised, at his discretion, to permit specified treasuries to issue Remittance Transfer Receipts on specified sub-treasuries, on which there may be a demand, up to a limit of amount to be fixed by him in the case of each sub-treasury. Whenever a sub-treasury, on which it is proposed to issue Remittance Transfer Receipts, is situated in another Province, the Account officer of that Province should be consulted as to the advisability of permitting Remittance Transfer Receipts to be issued on the sub-treasury and as to the money limit.

3. Officers in charge of civil treasuries in the Bombay Presidency and of those at Quetta, Indore and Ajmer, are authorised to draw Remittance Transfer Receipts on the military treasure chests at Mhow, Neemuch, and Asirgarh on requisitions from Officers Commanding Regiments, Batteries, and Companies of Sappers and Miners, but only for military purposes.

4. The Treasury Officer, Ahmedabad, may also issue Remittance Transfer Receipts on the military treasure chest at Neemuch for payment to certain civil officers stationed at those places. The Treasury Officer, Indore, may also draw upon Neemuch for payment of the charges of the Cantonment Magistracy at that place.

5. Officers in charge of Civil treasuries in the Punjab and of the Resident's Treasury at Bangalore are also allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for Military purposes.

6. Officers in charge of Civil treasuries in the United Provinces of Agra and Oudh are allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Lansdowne for Military purposes only.

7. Officer in charge of the Civil treasury at Nimar is allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for payment of bills of the Chaplain of Neemuch and his establishment.

No. 330.

Page 70, Article 164, Rule 2, as amended by correction No. 89, dated 1st January 1922—

For the words "specified treasuries" *in line 2 substitute* "Specified treasuries or sub-treasuries."

[C. A. C., I, 8th Edn., No. 330, dated 1st July 1924.]

No. 125.

Page 70, Article 164, Rule 2 as revised by correction slip No. 89, dated 1st January 1922—

Insert the following at the end of this Rule :—

' All sub-treasuries banking with a branch of the Imperial Bank of India may, however, be drawn upon without limit as to amount, Bank drafts being issued in lieu of remittance transfer receipts between places where there are offices of the Imperial Bank of India, *vide* Note to Article 168."

[C. A. C. I, 8th Edition, No. 125, dated 2-1-1923.]

No. 89.

Page 70, Article 164—

Substitute the following for the second sentence :—

"The former are issued under rules laid down in Chapter VII of the Resource Mannal."

Rule 1—

Substitute the following :—

"The practice of issuing telegraphic orders for payment from the treasury balance and of treating the payments as supply bills in the treasury account has been discontinued. Should any party desire payment to be arranged by telegram, the transfer must, except under the special orders of the Deputy Controller of the Currency, take the form of a Currency telegraphic transfer, and the transaction arising therefrom should be taken directly into the account of the Currency chest as explained in paras. 164 and 165 of the Resource Manual."

Rule 2—

Substitute the following :—

"A Deputy Controller of the Currency is authorised, at his discretion, to permit specified treasuries to issue R. T. R.'s on specified sub-treasuries in his circle, on which there may be a demand, up to a limit of amount to be fixed by him in the case of each Sub-treasury. Whenever a Sub-treasury, on which it is proposed to issue R. T. R's. is situated in another circle, the Deputy Controller of the Currency of that circle should be consulted as to the advisability of permitting R. T. R.'s to be issued on the sub-treasury and as to the money limit.

(C. A. C., Vol. I, 8th Edn., No. 89, dated 1st January 1922.)

No. 259.

Page 71, Article 168—

Insert the following as paragraph 2 to the Note inserted under this Article by Correction No. 126, dated the 2nd January 1923:—

Should the payee require payments of the Bank draft from a sub treasury where there is no branch of the Imperial Bank of India, he should endorse the Bank draft in favour of the Treasury Officer of the district in which the sub treasury is situated, who will then endorse it as—

"Received payment by transfer credit to cash order on the ..... sub treasury" and issue a cash order in favour of the payee for payment at the sub treasury.

[C. A. C. I., 8th Edition, No. 259, dated 1st August 1923.]

No. 126.

Page 71, Article 168—

Substitute the following for the Note to this Article as introduced by correction No. 69, dated 1st January 1922 : —

"NOTE.—The issue of remittance transfer receipts between places at each of which there is a local head office or a branch of the Imperial Bank of India has been discontinued with effect from the 1st August 1921. From the same date, in all cases in which a remittance transfer receipt *at par* may be issued under the rules in this code, the Imperial Bank issues demand drafts *at par* without stamp duty, marked "On Government account." Where, however, remittance transfer receipts may be issued *at a premium* under the rules, the Bank issues their own stamped drafts at the rates mentioned below :—

Rs. 10,000 and over	1/16 per cent.	
Rs. 1,000 to Rs. 10,000	1/8 „	
Under Rs. 1,000	1/4 „	with a minimum charge of annas 4."

[C. A. C. I, 8th Edition, No. 127, dated 2-1-1923.]

No. 69.

Page 71, Article 168—

Insert the following note under this article :—

NOTE.—Regarding the issue of Remittance Transfer Receipts at places where Government banks with the Imperial Bank of India or its branches, see the note under article 308 (*a*), Civil Account Code, Volume II, 8th Edition.

(C. A. C., Vol. I, 8th Edn., No. 69, dated 1st January 1922.)

8. Officer in charge of Civil treasury at Jubbulpore is allowed to draw Remittance Transfer Receipts on the Military treasure chest at Mhow for military purposes.

9. Officer in charge of the Civil treasury at Shillong is allowed to draw Remittance Transfer Receipts on the Military treasure chest at Malakand for military purposes.

165. The person who *draws* (*i.e.*, issues or grants) a bill is called the *drawer;* the person on whom it is drawn (and who will have to pay it) is the *drawee;* the person to whom the bill is granted is the *remitter;* the person to whom it is payable is the *payee.*

166. A Remittance Transfer Receipt is not transferable and is only payable to or on the receipt of the person named therein as payee, but payment will be made, if so desired, on the endorsement of the Remittance Transfer Receipt in favour of a recognised bank. A supply bill is transferable; according to its form it is payable " to the order of A. B.," and A. B., the original payee, can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature " pay to C. D.," or " pay to C. D. or order," in which case C. D. stands in the same position as A. B. did originally and has the same powers of transfer. The writing by which such a right is transferred is called *endorsement;* an endorsement to " C. D. or order " is a special *endorsement;* and the persons to whom successively a bill is transferred are *endorsees;* and the person in rightful possession of a bill at any time is the *holder.*

Money-limit of Remittance Transfer Receipts.

167. No transfer receipt should be granted for less than ₹15 save when it is required for a sepoy's remittance. And the limit of transfer receipt obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

*NOTE 1.—The term " Sepoy " as used here includes non-combatants mentioned in Appendix XXVIII, Army Regulations, India, Volume II.

NOTE 2.—For rules regarding issue of Remittance Transfer Receipts in payment of contingent charges incurred in another district or in a Presidency or Provincial capital town, see Article 112 and the rule which follows it.

Issue of Remittance Transfer Receipts by Treasury Officers.

***168.** Remittance Transfer Receipts are issued by Treasury Officers to officers in the Civil and Military Departments and to the public only under the conditions specified under Article 169 to 175.

169. To an officer in the Civil, Military, Public Works and Railway Departments *at par* for a remittance to be made by him in his official capacity in payment of any service rendered to Government or in pursuance of his official duties. The purpose of the Remittance Transfer Receipts must be clearly stated in the application.

(1) Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the bill is wanted

exclusively for public purposes and describing the object of the remittance; if the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the District Officer. On grant of a transfer receipt its number should be noted on the application which should then be pasted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant General with a view to the issue of instructions for future guidance.

N.B.—Remittance for purposes of the Local Funds named in Annexure A to this Chapter and such additional funds as may be determined from time to time by the Controller of the Currency for this purpose as regarded as for *bonâ fide* public purposes.

(2) Under this rule Remittance Transfer Receipts can be issued *at par* in the following cases:—

(1) Public Works	To Executive Engineers, District Engineers, District Surveyors and to all sub-divisional officers in the Public Works Department whether they have drawing accounts or not, for payments to be made outside their divisions but only on public service and not for private purposes or the convenience of contractors. When purchases are effected, or work is done, by one division or Province on account of another, the adjustment will be made by book-transfer.
(2) Railways	To Disbursing Officers on the conditions prescribed in '(1) Public Works' above; also for payments to be made on account of through-traffic transactions to private companies with which book transfer is not permitted. Dues by one railway to another will be adjusted by book transfer in the case of other railways.
(3) Telegraph	To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.
(4) Subscriptions for a public or *quasi*-public purpose.	Any local Government and any Department of the Government of India desiring to facilitate the collection of subscriptions for any public or *quasi*-public purpose in which it is interested may allow the issue of one transfer receipt a month, from any district treasury to the local secretary or treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.
(5) Tea Cess Fund	To Collectors of Customs and the Resident in Travancore for remittances to the Chairman of the Tea Cess Committee at the Bank of Bengal, Calcutta, of the net proceeds of the Tea Cess.
(6) Allowances paid by Indian States.	For remittance of allowances paid by the Indian States through Political Officers under Government guarantee or under the special sanction of the Government of India.
(7) Messrs. Thomas Cook and Son, Bombay.	For monthly remittances by District Officers to Messrs. Thomas Cook and Son at Bombay of amounts realised by sale of tickets to pilgrims from India to Jeddah and back.
(8) Remittances to the Maharajah of Burdwan of arrears of revenue from patni taluqs collected in the Districts of Birbhum, Hooghly and Midnapore.	For remittances by the Collectors of these districts of amounts received on account of arrears for patni taluqs sold or advertised to be sold under Regulation VIII of 1819.

No. 415.

Page 72, N.B under Article 169 (1).

(1) *For* "Remittance" in line 1 read "Remittances."

(2) *Add* "for" *between the words* "and" and "such" in line 2.

[C. A. C., Vol. I, 8th Edn. No. 415, dated 1-6-25.]

No. 33.

Article 169—

For the words '-Bank of Bengal, Calcutta' *in the entry against item (5) Tea Cess Fund in clause (2) of this Article substitute* 'Local head office of the Imperial Bank at Calcutta.'

(*C. A. C., I., 8th Edition, Reforms List, No. 33—1-4-21.*)

No. 116.

Page 73, Article 169 (2)—

Insert the following as entry (12) *under this Article :—*

" (12) Lac Cess Fund ..... To Collectors of Customs (except in Calcutta) for remittance to the Imperial Bank of India, Calcutta, of the net proceeds of the Lac Cess ".

[C. A. C., Vol. I, 8th Edn., No. 116, dated 15th October 1922.]

No. 70.

Page 73, Article 170—

Add the following as entry No. (7a) :—

Burma Military Police	For transmission to Nepal of (1) arrears of pay of Gurkha Sepoys discharged, (2) estates of Gurkha Sepoys whether living or dead and (3) other miscellaneous monies of a like nature payable to such Sepoys whether serving or discharged or to their relations if dead.

Delete 'Burma' from item 7 wherever it occurs.

(C. A. C., Vol. I, 8th Edn., No. 70, dated 1st January 1922.)

(9) Remittances of tributes payable to the Baroda Durbar.	For remittances to the Baroda Darbar of tributes payable to it by certain States.
(10) Pilgrims remittances . . .	To Commissioner of Police, Bombay, for remittances of proceeds of the estates of the deceased pilgrims in the Hedjaz to their heirs.
(11) For public purposes . . .	In the case of British regiments of infantry and cavalry and batteries or companies of Royal Artillery and Native corps, in part payment of any of the regimental cheques.

170. In the following cases also Remittance Transfer Receipts may be issued to civil officers *at par*:—

*(1) Pay and allowances . . .	The remittance of pay and allowances is not ordinarily a *bonâ fide* public purpose, but a Remittance Transfer Receipt may be granted for the remittance of the pay and allowances of an officer deputed beyond the limits of the district in which his pay has to be drawn. Officers of the Public Works Department may, when presenting bills for the salary and travelling allowance of their establishments, obtain Remittance Transfer Receipts on other district treasuries for amounts which may have to be disbursed outside the civil district but within their own jurisdiction. Such Remittance Transfer Receipts may, if the Accountant General has so authorised, be made payable even at subtreasuries under the rules in the Public Works Account Code.
(2) For remittance of pensions of widow and orphan incumbents on the Indian Civil Service Funds not drawn in Calcutta.	To the incumbents or their agents.
(3) For family remittances in the following cases:—	
(*a*) Police	To Indian Officers and men of the police battalions and police constabulary for remitting money to their families in the form and on the terms provided for sepoys' remittances, the heading of the descriptive roll being altered to suit the case.
(*b*) Indian States' prisoners .	For remittance to families of certain Indian State prisoners in Central India.
(4) Emigrants' remittances . .	To Protectors of Emigrants for remittances of the estates of deceased emigrants to their heirs.
(5) Rohilkund and Kumaon Railway	By Naini Tal Treasury to remit the revenue balances of the Rohilkund and Kumaon Railway to Calcutta, provided the sum to be remitted exceeds R150.
(6) Sawantvadi State . . .	To the Political Superintendent, Sawantvadi, for purposes of the State by the Ratnagiri Treasury, provided the sum to be remitted exceeds R150.
(7) Burma, Assam or Bengal Military Police.	For remittance to Nepal in respect of the property of deceased members of the Burma, Assam or Bengal Military Police.
*(8) For remittance by Public Debt Office of interest on Government promissory notes.	For remittance by the Public Debt Office (*i*) of interest overdue on Government promissory notes which are transmitted to it for renewal by a Government Treasury other than that on which

	they are enfaced for payment of interest; (*ii*) of broken interest on allotment certificates; (*iii*) of broken interest on notes converted or transferred into stock under the rules in the Government Securities Manual.
(9) Co-operative Societies (credit and non-credit).	To the Secretaries or Chairmen of Societies for remittances between societies provided that the amount to be remitted is not less than ₹150. For remittance between Shamrao Vethal Urban Society and its branches on condition that the amount to be remitted at a time is not less than ₹25. For remittances between No. 1 Military Accounts Mutual Help Urban Co-operative Credit Society of Poona and its branches on condition that the amount remitted at a time is not less than ₹25.
(10) Trust Funds	To Government officers in favour of the Controller of Currency or the Accountants General, Madras, Bombay and Bengal, for the purchase of Government Promissory Notes out of funds held in trust, including Indian States' transactions.

171. To civil officers *at a premium.*

(1) Land revenue and cesses . . To persons having to pay land revenue and cesses in another district when the amount to be remitted exceeds ₹600, on payment of premium at the following rates :—

	₹
For sums exceeding ₹600 and not exceeding ₹1,000	2
For sums exceeding ₹1,000 and not exceeding ₹2,000	3
And for every additional ₹1,000 or fraction of ₹1,000	1

A single transfer receipt only can be granted to one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse and the form filled up thus :—

Received from A. B. on account of C. D., proprietor, the sum of ₹————on account of land revenue demands to be transferrd to his credit under land revenue, *vide* particulars on the reverse, at the————treasury.

NOTE 1.—The special arrangement sanctioned for Burma in the letter of the Government of India in the Finance Department, No. 463-A., dated 23rd January 1912, regarding the grant of Remittance Transfer Receipts for sums for ₹10 to ₹150 at rates current for postal money orders will continue. Further, Remittance Transfer Receipts will also continue to be granted in the Province for payment of land revenue and cesses for sums exceeding ₹150 at the following rates :—

	₹ A.
For sums exceeding ₹150 but not exceeding ₹500	1 8
For sums exceeding ₹500 but not exceeding ₹600 . . .	2 0
For sums exceeding ₹600 . . .	The same rates as for other provinces.

NOTE 2.—The East Indian Railway Company is exempted from the payment of premia upon Remittance Transfer Receipts for rent of land appertaining to the Company's coal-fields.

No. 367.

Page 74, Article 170—

Below "11-Salt Refunds" *add* the following:—

(12) Cinchona Department, Madras	For remitting the sale proceeds of quinine supplied by the Superintendent of the Penitentiary at Madras.

(C. A. C., Vol. I., 8th Edn., No. 367, dated 2-3-25.)

No. 90.

Page 74, Article 170, Clause (10)—

For the words "the Controller of Currency ..... Accountants Gen Madras, Bombay and Bengal" *substitute the words* "the Controller of the Currenc the Deputy Controller of the Currency, Bombay or, the Accountant General, Madras."

(C. A. C., Vol. I, 8th Edn., No. 90, dated 1st January 1922.)

No. 133.

Page 74, Article 170—

Below "10—Trust Funds" *add* the following :—

"11—Salt Refunds.—For remittance by the Commissioner of Customs, Salt and Excise, Bombay, of refunds on account of Baragora salt to salt merchants in other Provinces".

[C. A. C. I, 8th Edition, No. 133, dated 2-1-1923.]

No. 248.

Page 75, Article 171—

Add the following as a new para. to clause "(2) Excise" of this Article :—

"To contractors in Bihar and Orissa on account of the cost price of country spirit supplied by them at a premium of one anna per cent."

[C. A. C., Vol. I, 8th Edn., No. 248, dated 1st July 1923.]

No. 144.

Page 75, Article 172—

(1) *For clause (1) and the note thereunder substitute the following :—*

(1) Pay and Allowances of Military Officers in duty or on leave in India.	To Paymasters or Controllers for remittance beyond the group of Districts in which the officer is serving to the place where the officer actually is on duty or on leave. A remittance may not be made to an agent under this rule.

NOTE.—The groups of Districts are :—

1. Northern Command and Rawalpindi District. 2. Peshawar District. 3. Kohat District. 4. Lahore District.	Northern Group.
5. Wazir Force. 6. Western Command and Rajputana District. 7. Baluchistan District.	Western Group.
8. Southern Command and Poona District. 9. Bombay District. 10. Central Provinces District. 11. Madras District.	Southern Group.
12. Eastern Command and United Province District. 13. Allahabad Independent Brigade. 14 Presidency and Assam District.	Eastern Group.
15. Burma District.	

(2) *Clause (2). For* " Paymasters, Controllers, Examiners or Divisional Disbursing Officers " *substitute* " Paymasters or Controllers."

(3) *Substitute the following for the existing note at foot of this page :—*

† For the purposes of Article 172 the term " Paymaster " is applicable to all Military Officers and officers of the Military Accounts Department who are responsible for making disbursements of public money.

[C. A. C., Vol. I, 8th Edn., No. 144, dated 1st April 1923.]

No. 143.

Page 75, Article 171—

Delete the second paragraph "For remittances of distillers price ..... or fraction thereof" *under clause* (2) "Excise" *of this Article.*

[C. A. C., Vol. I, 8th Edn., No. 143, dated 1st April 1923.]

No. 61.

Page 75, Article 171—

Add the following as a new paragraph to clause " (2) *Excise" of this Article :—*

> "For the remittance to the contractors of the cost price of country spirit and ganja supplied to Assam at a premium of one anna per cent. and subject to a minimum in each case of Rs. 100."

(C, A. C., Vol. I, 8th Edn., No. 61, dated 1st January 1922.)

*(2) Excise	To country spirit contractors in Bengal on account of cost price of liquors supplied by them subject to a minimum limit of ₹100 and at a premium of one anna per cent. For remittance of distillers' price from one district to another, in Burma, at a premium of annas 8 for every ₹100 or fraction thereof. For remittance of the cost price of ganja and bhang supplied to various districts of Bengal by the Naugon Ganja Cultivators' Co-operative Society, subject to a minimum of ₹100 and at a premium of one anna per cent.

172. To Military Officers for cash or in payment of cheques *at par*† —

(1) Pay and allowances of Military Officers on duty or on leave in India.	To Paymasters, Controllers, Examiners or Divisional Disbursing Officers for remittance beyond the group of Divisions in which the officer is serving to the place where the officer actually is on duty or on leave. A remittance may not be made to an agent under this rule.

NOTE.—The groups of Divisions are :—

1st Division. 2nd Division, with the Kohat and Bannu Brigades. 3rd Division, with the Derajat Brigade.	Northern Group.
4th Division. 5th Division. 6th Division, with the Aden Brigade.	Western Group.
7th Division. 8th Division. 9th Division. Burma Division.	Eastern Group.

(2) Pay and allowances of Military Officers out of India.	To Paymasters, Controllers, Examiners or Divisional Disbursing Officers in favour of the agents in India of a Military Officer who has embarked from any port of India, on account of pay, etc., which become due to him between the dates of leaving his station and of embarkation, provided that payment has to be made in India.
(3) Printed forms	For remittances to the Superintendent, Government Printing, Rangoon, in payment for printed forms by regimental officers who get cash allowances for printing.
*(4) Estates of deceased persons and deserters subject to the Indian Army Act of 1911.	The surplus of the estates may be remitted to the Accountant General, Central Revenues, Calcutta.

173. To Military Officers in payment of cheques only, *at par* :—

(1) For private remittances of British Warrant and Non-Commissioned Officers and Men (Departmental and Regimental).	To the extent of monthly pay and allowances in part payment of cheques of Regimental Paymasters or other Disbursing Officers.

† For the purposes of Article 172 the term "Paymaster" is applicable to officers commanding regiments of Indian cavalry and infantry, batteries of Indian artillery, detached half battalions, the Viceroy's and Governors' Body-guards, and the officer commanding the Corps of Sappers and Miners or any of their companies. The term "Paymaster" further includes the paymaster at the Karachi Depôt and applies generally to all military officers entrusted with similar duties.

NOTE.—The subscriptions of both military and civilian members of the Indian Ordnance Department Provident Fund are collected monthly in cash and may be sent to the Secretary of the Fund by Remittance Transfer Receipts in one lump sum for each Ordnance establishment.

(2) For private remittances of Indian officers and men of Indian Corps.	To the extent of monthly pay and allowances in part payment of the first cheque drawn in each month.

174. To Military officers *at par*:—

(1) For purchase of Government Promissory Notes out of funds held in trust.	To Military officers in Military employ in favour of the Controller of Currency or the Accountant-General, Madras or Bombay.

175. To the public *at par*:—

For the purchase of Government Promissory Notes.	At treasuries other than those in charge of a branch of a Presidency Bank, for remittance to the headquarters office of a Presidency Bank for the purpose of the purchase of the securities. The minimum amount of a Remittance Transfer Receipt in such cases is ₹5,000.

NOTE.—In order to ensure that the Remittance Transfer Receipts are used for the purpose for which they are taken they should be issued payable to the Bank of Bengal, Bombay, Madras, Calcutta Bombay Madras, and marked "for investment in Government securities."

Issue of Remittance Transfer Receipts by Military Account Officers.

***176.** (*a*) The Military Accounts officers named below are authorised to grant Remittance Transfer Receipts *at par* upon any Civil Treasury on which they have no assignments, for making casual payments for any of the purposes and subject to the conditions mentioned in Articles 169, 172, 173 and 174:—

(1) Divisional Disbursing Officers of Divisions,

(2) Field Disbursing Officers,

(3) Assistant Audit Officers, Military Supply Accounts, and

(4) Assistant Audit Officers, Marine Accounts.

(*b*) These officers may also draw Remittance Transfer Receipts *at par* on any treasury in India for Military Officers serving with an expeditionary force up to the limit of monthly pay and allowances, including staff allowances, provided that, when the means of remittance by postal money order are available, remittance by transfer receipts may not be made for sums of less than ₹50 in each case.

(*c*) No transfer receipts can be drawn by Civil Treasuries on any of these officers.

NOTE.—Remittance Transfer Receipts *at par* should not be used for the purpose of making regular periodical payments.

No. 34.

Article 175—

Substitute for this Article :—

To the public *at par* :—

At treasuries other than those in charge of a branch of the Imperial Bank of India for remittance to a local head office for the purchase of the securities. The minimum amount of a Remittance Transfer Receipt in such cases is Rs. 5,000.

For the purchase of Government promissory notes.

NOTE.—In order to ensure that the Remittance Transfer Receipts are used for the purpose for which they are taken they should be issued payable to the Imperial Bank of Calcutta / India, Madras, and marked 'for investment in Government securities.' Bombay

(C. A. C., I., 8th Edition, Reforms List, No. 34—1-4-21.)

No. 91.

Page 76, Article 174—

For the words "the Controller of Currency or the Accountant General, M au
or Bombay" *substitute* "the Controller of the Currency, or the Deputy Controller of t
Currency, Bombay, or the Accountant General, Madras."

(C. A. C., Vol. I, 8th Edn., No. 91, dated 1st January 1922.)

No. 92.

Page 76, Article 175—

Substitute the following for the existing article :—

"At treasuries other than those in charge of a branch of the Imperial Bank of India, for remittance to the Local Head Office of the Bank at Calcutta, Bombay or Madras as the case may be, for the purpose of the purchase of the securities. The minimum amount of a R. T. R. in such cases is Rs. 5,000.

NOTE.—In order to ensure that the R. T. R.'s are used for the purpose for which they are taken they should be issued payable to the Local Head Office of the Imperial Bank of India, Calcutta, Bombay, Madras and marked "for investment in Government Securities."

(C. A. C., Vol. I, 8th Edn., No. 92, dated 1st January 1922.)

No. 145.

Page 76, Article 176, clause (a)—

For the list of officers in this clause substitue the following :—

(1) Controllers of Military Accounts of Commands and Districts.
(2) Field Controllers and Field Disbursing Officers.
(3) Controller of Army Factory Accounts.
(4) Controller of Royal Force Accounts.
(5) Controller of Marine Accounts.
(6) Military Accountant General.

[C. A. C., Vol. I, 8th Edn., No. 145, dated 1st April 1923.]

Page 77—

Insert the following as a new Article 177-A under the heading—" Issue of Duplicates of Bills :—

" 177-A. The following procedure is adopted in cases where the bank drafts referred to in the Note to Article 168 are lost before payment :—

(*i*) *Drafts issued to private bodies and individuals under Articles 171 and 175.* The duplicates will be issued by the bank after the lapse of a reasonable time under a Bond of Indemnity signed by the purchaser and two sureties, according to the usual practice of the Bank in regard to these drafts.

(*ii*) *Drafts issued for public or quasi-public purposes.*

(*a*) Immediately on learning of the loss or destruction of a draft, the purchasing officer should take steps to see that its payment is stopped.

(*b*) He should then send a full report to the Deputy Controller of the Currency in whose circle he is, explaining the purpose for which the draft was purchased by him, the circumstances in which it came to be lost, the steps taken to trace it, etc., and mentioning particularly whether it was lost or destroyed before or after endorsement, and whether he has received from the paying branch of the Bank a certificate of non-payment.

(*c*) The Deputy Controller of the Currency will on receiving such a report, determine whether a duplicate should be issued, and if he decides that it should, will write to the Agent of the issuing branch of the Bank, authorising him to issue a duplicate. His letter will be taken as indemnifying the Bank against any loss through the issue of the duplicate.

(*d*) Should the Deputy Controller for any reason consider the issue of a duplicate undesirable, he will report the case to the Controller of the Currency for orders, and he will also do so, even though he has authorised the issue of a duplicate draft, when either—

(*i*) he considers that the case calls for disciplinary action, or

(*ii*) subsequently Government is put to loss by reason of the issue of the duplicate.

(*e*) The above procedure would apply whether the draft has been lost before or after endorsement.

[C. A. C. I., 8th Edition, No. 127, dated 2-1-1923.]

Issue of Duplicates of Bills.

177. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period after issue and of course, therefore, before it has lapsed, a duplicate may, without reference to the Accountant General, be granted to the party who obtained the original, or to the payee, or the legal representative of either, but to no other person. If the bill should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee; the issue of this certificate will, of course, be no bar to the payment of the lost bill, if presented before the duplicate is paid.

Cancellation and Refund.

178. No bill can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate has been issued, the bill can be cancelled only if the original *together with* the duplicate (and the triplicate if issued) be surrendered. Consequently no refund can be made on a lost bill; a duplicate must be obtained and payment taken at the treasury drawn on.

179. (*a*) *All* parts being surrendered, a bill may be cancelled and its amount refunded at discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a public service transfer receipt, and of the payee in the case of a supply bill or private transfer receipt. If in either of the latter cases the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reasons for his request, and of the difficulty in the way of obtaining the payee's signature, should be submitted for orders of the Accountant General. Although no difficulty should be made about cancellation of public service transfer receipts, it must be clearly understood that either of the other classes can be cancelled only as an indulgence, and for cause shown. No premium which has been levied can be refunded; but if, under any very peculiar circumstance, it is thought advisable to cancel a supply bill on which discount has been allowed, the amount of discount must be deducted, and no more refunded than the net amount received on the bill.

(*b*) The special rules applicable to cancellation of a sepoy's remittance receipt are given in Article 184.

NOTE.—If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the bill (initialling the correction) and to advise the drawee.

Exchange.

180. (*a*) A Treasury Officer will grant a transfer receipt in exchange for one drawn on him—

if on the *public* service, only if the payee be a public officer and require the receipt to be exchanged for reasons to be stated in his application;

if for a *private* remittance, only if the payee have been removed to the neighbourhood of a treasury different from that originally drawn on.

(*b*) A supply bill cannot be exchanged.

NOTE.—A bill is said to be exchanged when the payee, being unable to appear and take payment in cash, applies for a new one, endorsing the original "Received payment by transfer receipt on————."

If he can appear and take payment in cash, his obtaining a new bill with the cash paid on the old one is a matter to be disposed of under ordinary rules.

Transfer Receipts to Sepoys and Policemen.

181. In the case of sepoys' and policemen's remittances, Commanding Officers will forward the Remittance Transfer Receipts to the payees direct. Descriptive rolls of the payees duly filled in and signed, will at the same time be sent to the Treasury Officers concerned.

NOTE.—The Commanding Officer, in the case of a policeman, is the District Superintendent of Police. There is no objection, if such a course is preferred, or is required by departmental rules, to his sending the Remittance Transfer Receipt to the District Superintendent of Police of the district in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.

182. These Remittance Transfer Receipts are payable to the parties described in the roll. In cases of doubtful identity payment may be made on security at the discretion of the Treasury Officer.

183. If a sepoy payee be unable to attend the treasury but have endorsed the receipt, or in the case of demise of such payee, the payment may be made to the Adjutant of the regiment.

184. These Remittance Transfer Receipts, if not presented for payment at the expiration of six months from the date of issue, should be considered as cancelled, and if they are presented after that period, payment should be refused. Transfer receipts which have thus become uncurrent will be returned by the payee to the drawer for the issue of a fresh receipt or for the refund of the amount, as may be required. Should such a receipt, whether original or duplicate, be lost in transit, report should be made to the local Accountant General, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the bill is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the treasury on which it was drawn.

NOTE.—These Remittance Transfer Receipts may also be cancelled as provided for n Article 179.

Annexture A.

*[Referred to in Article 169 (1) *N.B.*]

1. District Funds (including District and Local Boards' Funds), Ajmer-Merwara, Coorg, Central Provinces, Burma, Assam, Bengal, Bihar and Orissa, United Provinces of Agra and Oudh, Punjab, North-West Frontier Province, Madras and Bombay.

No. 346.

Page 79, Chapter 10—

Insert the following as new entries in Annexure A:—

20. Tuticorin Port Fund.
21. Cochin Port Fund.
22. Minor Pilotage Fund.
23. Landing and Shipping Dues Fund.

[C. A. C., I., 8th Edn, No. 346, dated 1st November 1924.]

No. 118.

Page 79, Chapter 10—

Insert the following as a new entry in Annexure A:—

"20 Ranchi Mental Hospital Board Fund".

[C. A. C., Vol. I, 8th Edn., No. 118, dated 15th October 1922.]

No. 270.

Page 79, Annexure A.

Strike out item 14, *and re-number the existing items* 15 *to* 20 *as* 14 *to* 19.

[C. A. C. I., 8th Edition, No. 270, dated 1st August 1923.]

2. District Road Fund, Bengal, and Bihar and Orissa.
3. Pound or Cattle Pound Cess Funds, Ajmer-Merwara and Berar.
4. Dispensary Fund, Ajmer-Merwara.
5. Jaglia Cess Fund, Berar.
6. Bazar Cess Fund, Berar.
7. Steam Boiler Inspection Fund, Bengal and Bombay.
8. District Chaukidari Reward Fund, Assam, Bengal, and Bihar and Orissa.
9. Road Patrol Fund, Bengal, and Bihar and Orissa.
10. Village Chawkidari Fund, Bengal and Bihar and Orissa.
11. Rural Police Fund of Oudh.
12. Irrigation Cess Fund, Madras.
13. Bhadrachalam Estates Village Service Fund, Madras.
~~14. District Cess Funds, Burma.~~
~~15.~~ 16. Police Funds.
~~16.~~ 17. Imperial Service Local Charges Fund.
~~17.~~ 18. Northern India Salt Revenue Badge Fund.
~~18.~~ 19. Customs Badge Fund, United Provinces of Agra and Oudh.
~~19.~~ Jharia and Asansole Mines Board of Health and Jharia Water Board.